

**OPINION**  
**47-57**

October 25, 1947            (OPINION)

COUNTIES

RE: County Property Subject to Special Assessments

Your letter of October 23 re above has come to my desk.

Prior to this amendment it has always been our opinion that no county owned property could be made liable for special assessments in cities. This office gave a lengthy opinion to that effect in January, 1946. It is our opinion that the amendment of Section 40-2307 by Chapter 285 of the Laws of 1947 was made for the express purpose of cutting out the exemptions of a county and municipally owned property from special assessments for improvement. We can see no ground for dividing county owned property into two classes as you have in your letter. There is, of course, this general classification but we do not think that either class is exempt now under the above amendment from special assessments for improvements in cities. Therefore, it is our opinion that any and all county owned property is now subject to special assessments.

We know of no possible provision which the last sentence in Section 1 of the amended law can refer to.

NELS G. JOHNSON

Attorney General